

DESHA COUNTY RATIO STUDY REPORT

September 15, 2013

| COUNTY SUMMARY | | | | |
|--------------------------------|-------------------|----------------------|------------------------|--------------------|
| PROPERTY CLASSIFICATION | ASSESSED VALUE | PROPERTY CLASS RATIO | ESTIMATED MARKET VALUE | TOTAL COUNTY RATIO |
| REAL ESTATE (RESIDENTIAL) | | | | |
| REAL ESTATE (COMMERCIAL) | | | | |
| REAL ESTATE (VACANT) | | | | |
| TOTAL REAL ESTATE | | | | |
| REAL ESTATE AGRICULTURAL VALUE | | | | |
| PERSONAL (AUTO/OTHER) | 22,053,040 | 20.00 | 110,265,200 | |
| BUSINESS PERSONAL | 32,837,615 | 20.00 | 164,188,075 | |
| GRAND TOTAL | 54,890,655 | | 274,453,275 | 20.00 |

| OVERALL RATIO STUDY | | | | | | |
|-------------------------|----------------------|-------|--------------|-------------|-------------|------|
| PROPERTY CLASSIFICATION | | Count | Median Ratio | Lower Bound | Upper Bound | COD |
| REAL ESTATE | RESIDENTIAL IMPROVED | | | | | |
| | COMMERCIAL IMPROVED | | | | | |
| | VACANT LAND | | | | | |
| AGRICULTURAL | | | | | | |
| PERSONAL (AUTO/OTHER) | | 30 | 20.00 | | | |
| BUSINESS PERSONAL | | 25 | 20.00 | 20.00 | 20.00 | 0.00 |

| RATIO STUDY BREAKDOWNS | | | | | | | | | | |
|------------------------|--------------------------|-------|-------------|-------|-----------------------------|-------|--------------|-------|-------------------|-------|
| RATIO STRATIFICATION | RESIDENTIAL IMPROVEMENTS | | VACANT LAND | | COMMERCIAL/IND IMPROVEMENTS | | AGRICULTURAL | | BUSINESS PERSONAL | |
| | COUNT | RATIO | COUNT | RATIO | COUNT | RATIO | COUNT | RATIO | COUNT | RATIO |
| RATIOS BY CITY | | | | | | | | | | |
| DUMAS | | | | | | | | | 12 | 20.00 |
| MCGEHEE | | | | | | | | | 13 | 20.00 |

| RATIO STRATIFICATION | RESIDENTIAL IMPROVEMENTS | | VACANT LAND | | COMMERCIAL/IND IMPROVEMENTS | | AGRICULTURAL | | BUSINESS PERSONAL | |
|-------------------------|--------------------------|-------|-------------|-------|-----------------------------|-------|--------------|-------|-------------------|-------|
| | COUNT | RATIO | COUNT | RATIO | COUNT | RATIO | COUNT | RATIO | COUNT | RATIO |
| | | | | | | | | | | |
| RATIOS BY SCHOOL | | | | | | | | | | |
| DUMAS | | | | | | | | | 12 | 20.00 |
| MCGEHEE | | | | | | | | | 13 | 20.00 |